



OFFICE OF THE COLLECTOR
FIFTH DISTRICT OF NEW JERSEY

IN REPLYING REFER TO

FIELD: RDS-SZ

TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

NEW POST OFFICE BUILDING

NEWARK 2, N. J.

October 8, 1945



Newark Eagles Baseball Club
71 Crawford Street
Newark, New Jersey

The present policy of the Collector of assigning deputy collectors to check and collect current admission taxes at the time and place of certain sporting events, will be discontinued as of October 15th, 1945.

In lieu of this procedure, two deputies will be assigned to visit the business office of the taxpayer responsible for the collection of the tax, on the next business day following the exhibition, for the purpose of then collecting the tax due to the Collector. Arrangements will be made with the taxpayer through the Division Chief in whose Division the affair is held, so that a convenient time may be set for the aforementioned purpose.

The discontinuance of the present plan of checking admissions will be substituted by spot-checks by deputy collectors assigned by the Chief Field Deputy, and these spot-checks will be conducted at such time as deemed necessary by the Collector.

Taxpayers will be held strictly accountable for any violations of the provisions of Regulations #43 and such Sections of the Internal Revenue Code relating to the tax on Admissions and, in order that there may be no misunderstanding as to the various provisions governing this tax, there is enclosed herewith certain pertinent sections as taken from the Internal Revenue Code and Regulations #43.

Very truly yours

JOHN E. MANNING
Collector

By

Robert D. Smith

Chief Field Deputy